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have only a preliminary power of authority over the financial administration of the bureau's affairs, and everything must be on tenterhooks until the unknown, overlooked but all-powerful supervisory staff of the Controller of the Treasury is at last able to settle matters.

As a matter of fact, the actual financial powers of Government bureaus in handling new work are almost a joke until the law clerks in the Treasury Department tell them what they can and cannot do. This is the reason that great enterprises authorized by Congress start into real action so slowly and there are such vexatious delays in securing any action of a novel nature. The heads of the bureaus do not like to acknowledge that they are not the heads of them, in a financial sense, but as a matter of fact until the men working in the Controller's office say what can and can not be done with money appropriated by Congress for any novel purpose these bureau chiefs must move very slowly. The real power in Washington lies with the men in the Controller's office; they are underpaid, there are not enough of them, and their responsibilities are enormous, yet it is only occasionally that they make a mistake, as will probably be found to be the case in this matter of premiums on contractors' bonds, which brings to the attention of the public the control they have over nearly every penny spent by the Government.

JOHN M. GOODELL.

COST ACCOUNTING

"Cost keeping in 1918 did not amount to much," according to the statement made in Mr. Judd's paper in this number of the *JOURNAL*, "so far as any comparative value of the records is concerned." A careful reading of that brief but useful paper will indicate that the records in question, if examined in detail, would show one very significant fact, namely, that a considerable part of the excessive cost of pipe-laying during the war was not due so much to the high wages of labor as to its very low efficiency. This feature of construction work is one which can be determined only by good cost keeping. Such cost keeping involves a great deal more, however, than a mere record that it took certain men a given number of days to lay a pipe of stated diameter a given distance in soil or rock which is described. It will be seen that Mr. Judd keeps a record of the weather, and anybody familiar with weather in Iowa knows that it has a material effect on the cost of construction. He keeps a record of the nature

of the trench, which also has a material effect on costs. There are other records which ought to be kept in order to enable the superintendent to check up the performance of a gang today with what a similar gang did in previous years.

The men in charge of construction work are facing the fact that not only are their records of costs in the past likely to be greatly exceeded by the cost of work done hereafter, but those records are in too many cases so incomplete that it is not possible to tell from them whether a good showing on a particular job was due to a good foreman, or to energetic experienced men in the gang, or to any other cause. The superintendent knows that he cannot get so much work from labor as he formerly did, dollar for dollar, and he is consequently giving more attention to labor-saving equipment. Such equipment will undoubtedly be useful in many cases, but one of the most useful things in the successful prosecution of construction work will be a cost keeping system which will show what different parts of the work are costing in such a clear and accurate way that possibilities of making savings can be studied without resorting to guess work. We are all facing the same problem, how to accomplish the best that is in us and how to help those working with us to accomplish the best of which they are capable, that the period of national readjustment may be as brief as possible. We cannot tell that we are living up to this aim without a system of records which will enable us to see what is really going on. The average man can learn what such records are worth by keeping account for a few days of what he does with his time. It is not difficult but the result, when examined some quiet evening, is likely to be a shock and a spur to better performance.

W. W. BRUSH.

ENGINEERS IN BUSINESS

At the present time the compensation received by civil engineers is so small, owing to the reduced purchasing power of the dollar, that the modest salaries formerly paid to them are wholly inadequate for the standard of living to which they are entitled as a result of the expensive education and long training needed to fit them for places of responsibility. As a result there is a general tendency for engineers to turn their attention to commercial and administrative pursuits. There is a considerable demand for engineers at the old rates